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A

LETTER
TO A
FREEHOLDER,
ON THE

Late Reduction of the LAND TAX
to ONE SHILLING in the Pound.

By a Member of the House of Commons.



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$$f^{app} = \frac{2}{\pi} \left(1 - \left(\frac{\pi}{2} - \arctan \frac{y}{x} \right) \right)$$



S I R,

OU must see from the *printed Votes*, which I have taken care should be constantly sent you, the *Resolutions of the House of Commons* for raising the publick Supply. The Session was usher'd in with a most gracious Speech from the Throne, which very largely explained the Wisdom, and the happy Success of His Majesty's Measures in settling the *Peace of Europe*. After having thus amicably adjusted all our *Interests abroad*, we had reason to expect the good Influence of such a Situation on all our *Affairs at home*. We saw, before the Parliament assembled, a great *Reduction of Expence* by DISCHARGING the Troops of other Princes kept up in the *Pay of Great Britain*. From this Beginning we promised ourselves Relief from various Burdens, which publick Misfortunes and publick Necessity had so long obliged us to bear. These Sentiments I found to prevail in the Country; and these, *on my own part*, I brought along with me to Parliament. It is, Sir, from hence, that the *Ease of the landed Interest became*

came so agreeable to me. I was glad to hear so popular a Motion from the Gentlemen who are at present in Power. It is with the highest Satisfaction of Mind that I now inform you, that they had my Concurrence. I account it an Honour to myself, as well as an Act of Justice to my Country, that I concurred with the Majority on this Occasion; and voted, *That the LAND TAX for the Service of the current Year should be no more than ONE SHILLING in the Pound.*

I flatter myself, that every one who gave his Vote, or declared his Opinion for or against this Question, acted with so true a Heart, and with so good an Intention, that no Apologies can be wanted on any Side. But I am not insensible what Arts are used to misrepresent all publick Transactions; besides, I must always acknowledge your Right to know the Reasons of every Vote which disposes of your Property; nor shall I ever deny that I am accountable to the meanest of my Electors. I therefore hold myself obliged to explain this Question to them in the largest manner. A Task which I undertake with the greater Chearfulness; since I am so perfectly satisfied with my Vote in this Case, *that on the Merits of this Question, I am content to stake my Hopes of your future Favour, and all my Interest in the next Election.*

The Proposition took its Rise from the Motion of an Honourable Person in the Administration, who distinguished himself a powerful Advocate for the Landed Interest. Being First in the Management of the publick Revenue, it

principally belonged to him to propose the necessary Provisions for the Service of the current Year. There was, when he made this Proposition, a *Million* to be raised in Aid of the Supply voted. This Sum, *Sir*, was easy to be raised by the usual Method of laying *Two Shillings* in the Pound *on all the Lands of England*; the Land Tax at that Rate being always valued at a Million. And had the Honourable Person moved this Rate of Two Shillings in the Pound, it would have been voted immediately; it would not have drawn on any Debates, nor have ended in any Division. Instead of a long Struggle for two Days together; instead of a very tedious Contest for many Hours each Day, the whole Sum of *One Million Sterling* might have been obtained in a *Quarter of an Hour*. But he thought this particular Ease to himself ought never to stand in Competition with the general Ease of his Countrymen; and was therefore content, with great Chearfulness, thus to forego his own Quiet and Repose, that You, the *Freeholders* of this Kingdom, might share that Indulgence, so justly due to those who have for so many Years sustained the grievous Weight of a Land Tax.

He promised himself, from the great Attention which he observed on this Occasion, that there was a general Expectation in Favour of the Landed Interest. In this Instance he thought it a peculiar Honour to himself, that he was pleading for the Land, an Advocate for *all the Freeholders of Great Britain*. He reflected, that the Freeholders were those, whom, by the Law and Constitutions of Parliament, not only

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the *Knights of the Shires*, but also every Member was supposed principally to represent: That **L A N D** was the Qualification of every Member, without which he could not sit or vote in that House; that this Qualification was provided with a particular View of Advantage to the *Freeholders*; since every Member being obliged to hold a considerable Part of his Property in Land, would thereby feel the Burthens, and know the Grievances of the *Landed Interest*; would likewise have the stronger Motives to redress their Complaints, and to indulge their Interests, whenever they came under publick Consideration. He farther considered, that the *Staple Commodities of the Kingdom* had always been such as were the *Produce of the Land*; had always been favoured on that account by the Representatives of the People; and that now the Question before them was, *Whether they should, or should not, ease the Land Owners of England.*

To ease the Land, he thought was a most desirable Precedent. One Instance of Ease to the Freeholders, would lay the Foundation, and prove the Beginning of a great Work, which heretofore was always thought impracticable, and never had till then been attempted. If the publick Necessities should hereafter require this Tax to be again repeated, though he hoped, and trusted that it would be very long before such Necessities should arise; yet it was but just that till this became *absolutely necessary*, the Freeholders should have Ease. Being eased in Times of Peace, they would have the greater Encouragement, they would be induced with greater

greater Chearfulness to support the Publick whenever we are threatned with War.

This Precedent was the more desirable, because it was *offered by the Court*, and *arose at the Motion of the Ministers*. If accepted in this Instance, it might be again repeated; in all Probability it would. No Man who heard him speak, and considered how long this Parliament had continued, as also how soon they must proceed to a new Election; no Man could imagine that he should be inclined to load the Freeholders at any time if it might be avoided; but if this was not accepted now, he knew not when it might be attempted again. He believed this Attempt, if not accepted at this time, must be final, since no Opportunity could be wellexpected wherein this Proposition could be made with more Advantage; and since so great a Discouragement, as a *Negative put on the present Question*, would deter himself, and, he feared, all other Ministers from proposing it hereafter.

Of all Taxes, he rightly judged that the *Land Tax* was *the most unequal*. He did not make this Observation from the Inequality of laying and paying it, but because it was paid by *the Land Owners only*, who bore no proportion to the Body of the People; by which means great Sums of Money were raised on a few Men for the Benefit of many; than which nothing could be more unequal. He DECLARED in the *strongest Terms*, that as to the Manner of laying and paying this Tax, however unequally it had been raised on different Parts of the Kingdom;

yet

yet any Alteration in this case, was what he should never propose or attempt: It was too much for him to venture upon; it was a most impracticable Work, and he believed that no Man would ever enter upon it, as he was sure on his own part that he never should. An *Abatement of the Land Tax* was therefore in his Opinion, the only Ease which could be given to the Freeholders. They had paid this Tax without Intermission for the space of *forty Years*. It had become a *Rent Charge* upon their Lands. Even if it was but sometimes abated in this manner; yet that an alternate Ease would be a very promising Relief to the landed Men: It would give them just Expectations of a total Discharge in times to come: And this being but the Beginning, would lead the way to future Attempts of this nature; but if rejected, could hardly ever again be proposed; and therefore from the Determination of that Day, it would be known and declared, *Whether a LAND TAX of at least Two Shillings in the Pound was to become a perpetual RENT CHARGE on all the Lands of England.*

If then the *Land Tax* should be abated, or in any degree taken off, another Fund must be proposed, and substituted in the Room of it, since the Supply given for the Service of the Publick must be made good; and if the Land, which used to raise the Supply, be spared, some other part of Property must be charged, on which the Burthen will *more equally be laid*, and *more easily be raised*. To this End the Honourable Person in the Administration proposed the DUTIES on SALT, as they had been given by several

several Acts of Parliament in the Reign of King *William the Third*, and taken off about two Years ago. From these Duties he propos'd to raise *Five Hundred Thousand Pounds* in less than the space of *three Years*. And this being the Foundation of that great Work, which was now to be commenced in ease of the Landed Interest, this was necessarily to be made the first Resolution of that Day: After which, when this should be resolved, the *Honourable Person* declared, he would then do himself the Honour to move in Consequence of it, that **ONE SHILLING IN THE POUND**, and *no more*, be laid on the *Land for the Service of the current Year*.

You may, Sir, perhaps be surprized, that Propositions so visibly calculated for the common Ease and Benefit of the People of *England*, should ever admit of any Altercation: Yet this must ever be expected in Publick Affairs, all Communities being compounded of various Interests, which often interfere and clash with each other. It was very justly observed by the *Honourable Person*, that there will ever be Objections to all Taxes by those who pay them. And it is as true, that every *unequal Tax*, however it may be complained of by those who bear it, will be most approved by those who are least affected by it. The most universal Benefit to Mankind will be opposed by those who have private Advantages arising from the publick Inconvenience. You must have frequent Instances of this in all the Counties of *England*. You have seen Opposition made to Attempts for improving the *Navigation of Rivers*, the

Building of Bridges, enclosing of Commons, or improving of waste Lands; and we who live in the Cities of *London* and *Westminster*, have seen Opposition made even to the Methods of laying Water into our Houses for the common Neces-
sities of Life. The *New River* when it was first brought to *London*, occasioned a mighty Clamour among all who had a private Interest against the publick Advantage. All whose Interest it was that we should pay dear for our Water, were against any Methods to make it cheap. And the *Journals of Parliament* shew us Petitions in that Instance *against bringing of Water to London by Pipes*; because those whose Business it was to bring it to our Houses in Vessels, would hold that Employment no longer.

Thus it is in the Competition between the *Salt Duties*, and the *Land Tax*. Though the Salt Duty be ever so *equal and easy*, or the Land Tax ever so *heavy and disproportionate*; yet those who feel the Duties on Salt, and cannot be charged to the Tax upon Land, would undoubtedly rather chuse that the Land should pay a *most grievous unequal Tax*, than that the Salt should pay *any Duty* at all. This Passion, which almost every Man hath to shift the Load from his own Back, and lay the heaviest Weight entirely on his Neighbours Shoulders, when, if he bore an equal Part with his Neighbour, both might bear it with great Ease and Convenience: It is this Passion, *Sir*, that makes too many averse to an Act of Ease in favour of Land. It makes them not only fierce Opponents themselves to any such Indulgence, how-
ever just or well deserved; but it likewise draws
after

after them into the same Opposition, all who depend on their Votes, or their Interest; all who owe Elections to their former Influence, and must again resort to the same Assistance.

Add to this, that in every Instance of Relief given to the Publick by an Administration, it will ever be *opposed*, because it is *envied*. Those who intensely hate a Minister, and incessantly labour to byass the Populace against him, such Men are sure to grudge that Glory which he acquires by *easing the People*. It is never for the Interest of *ambitious Men out of Power* that the Ministers should do *popular Actions*; it is their highest Interest to defeat them and to discredit them; and in Truth, Sir, I must confess my Opinion of the present Contest to be, that it was chiefly a Struggle, *Whether the Administration should have the Honour of easing the Landed Men, and by relieving the Burthens, secure the Affections of the People of England?*

Again, Sir, as we are never to conclude against any Proposition, because it is violently opposed, neither are we to bear too hard in our Censures of all who concur with the Opposition; for it is the Glory of *Truth* to bear the strictest Trial, and it is the Right of *Englishmen* to make the severest Enquiries. Neither is it possible that popular Assemblies should be without Divisions of Opinions, even tho' it were possible to be without a Division of Interests; for Men have such different Ways of acquiring Knowledge and forming their Opinions, are so apt to be led away by the Persuasion of art-

ful Men, and byassed by the Sentiments of their Friends, those whom they love or esteem, and daily converse with, that even with the best good Views and truest Hearts, many will sometimes unhappily appear in Opposition against the plainest and greatest Point of Equity, not sensible of their Mistake, nor apprehensive of its ill Effects: We must therefore judge of those Men who differ from our Opinions, as we would be considered our selves, with the utmost Candor and fair Constructions.

We are, *Sir*, rather obliged to the Gentlemen who so warmly opposed this Relief to the Land, than we can be said to have any Complaints against them; for besides the Humanity which always forbids us to censure *unsuccessful Men*, and the Compassion which powerfully pleads for the *Vanquished*, we stand indebted to them for the various Lights in which we now see the great Advantages of this Ease to the Landed Interest; Lights which had never been opened to us, had it not been for the strong Opposition which appeared: And therefore with me it is a Question, whether we are most obliged to those who had so good Capacities, and took so much Pains to explain this Affair; or to those whose *Perseverance in Contradiction* gave them such ample Occasion to explain it?

Great Advantage was taken from the Charge of collecting this *Salt Duty*: And to obviate this, it will be necessary to state this Revenue, as it was done with great Clearness and Exactness

actnes by the Honourable Person in the Administration.

The GROSS CHARGE of this Duty is different from the GROSS PRODUCE. There is more charged to the Revenue than is paid to it: And this will be explained by considering how it is charged and discharged; how the Charge which exceeds the Produce happens to be created, and how it is cancelled.

£.

The GROSS CHARGE, Commu- }
nibus Annis, was about — — — } 470,000

Out of which *Gross Amount*, there were many Allowances and Drawbacks to the Dealers in *Salt and Fish*; no Part of which was a Charge upon the Subject.

DISCOUNT ON PROMPT PAY- }
MENT, was *Three Pence per Bushel*
on White Salt, *Four Pence per* }
Bushel on Rock Salt, and *Four Pence*
on Foreign Salt, carried *twenty Miles*
by Sea, from Port to Port — — 20,000

ALLOWANCE FOR WASTE ON }
SALT carried Coastwise, was an
Abatement of *Three Pence per Bushel*
on all *White Salt*, and *Three Half-*
pence per Bushel on *Rock Salt* car- }
ried *twenty Miles* by Sea, from Port
to Port — — — — — 11,000

SALT

SALT EXPORTED. All Salt was charged with the Duties when delivered from the Works (not when made, but when sold and delivered.) But for the Encouragement of the Traders in Salt, the Exporter entered into *Bond* to pay the Duty; which Bond was cancelled upon a *Debenture* made out, verifying the Salt to have been exported.

L.
120,000

SALT LOST AT SEA. Salt for which the Duties had been paid, if afterwards lost at Sea, the Merchant upon Proof of the Loss, was allowed to buy the like Quantity Duty-free — — — — —

1,500

ROCK SALT MELTED. *Rock Salt* was charged with the Duty at the Pits; and when melted and made into white Salt, such white Salt was also charged with the Duty; but the Refiner or Maker had an Allowance or Abatement out of such Charge, for so many Bushels of Rock Salt for which the Duty had been paid, as he had melted down and made use of in making white Salt — — — — —

36,000

SALT

SALT DUTY FREE FOR THE FISHERY. Curers of Fish paid no Duty, neither did they give Bonds for what Salt they used in Curing Fish; but the Quantities which they took up for that purpose, were charged in the Accounts of the Office, and discharged upon due Proof given that the Salt had been used in Curing of Fish—	£. 51,000
SALTED BEEF AND PORK EXPORTED. This is a Draw- back of Five Pence per Barrel, being in lieu of the Duty paid for the Salt used in Curing such Beef or Pork, —	150
Total of Deductions from the GROSS CHARGE —	239,650
So that the GROSS PRODUCE of this Tax paid by the Subject was —	230,350
Charge of Management to be deducted — 25,000	—
Nett Produce of the Salt Duty — 205,350	—
From which Nett Produce thus arising to the Publick, there must be de- ducted the Sum annually paid to Merchants, Exporters of Fish, for the Premium or Bounty granted by an Act made in the Reign of the late King George I. on the Expor- tation of several Species of Fish —	19,000
Nett Sum paid into the Exchequer, on the Credit of which, Five hun- dred thousand Pounds is to be now raised —	186,350
NETT PRODUCE — 205,350	The

The Sum of 19000*l.* per *Annum*, mentioned in this Account, is a real Charge subsisting, though no Duty on home-made Salt should be imposed. It is at this time charged on the Duties paid upon foreign Salt Imported; and those amounting to very little, this Bounty is made good out of the *Old Subsidy*, to the Diminution of the *Sinking Fund*. Let it then be raised in which way soever the Parliament shall direct, whether by Customs or by Excise, there must still be a Charge of Management attending it. If it be raised on the Salt Duty, and not on the Old Subsidy, why then the *Sinking Fund* hath the Benefit of it, and the Discharge of the National Debt is advanced many Thousands *per Annum*. This therefore distinguishes the Charge of Management; and we must allow a due Proportion of the 25000*l.* as well to the *Sum paid in Bounties to the Exporters of Fish*, as to the *Sum desired for the Service of the current Year*; for these two Sums jointly constitute the NETT PRODUCE, though they are distinctly appropriated.

The Nett Sum paid into the Exchequer, if due Allowances are made, (as others besides this which we have just mentioned ought to be made) will not be found to cost the Publick in raising, above Twenty Two Thousand Pounds *per Annum*. The Sum of Five Hundred Thousand Pounds proposed to be raised on this Credit, has almost three Years allowed to raise it in. Every Man in common Life would rather chuse three Years than one Year, for the Payment of a Debt. He would even bear an extraordinary Expence, for the Indulgence of extraordinary Time. The Charge of Management on the whole Duty, is

is not above *Ten per Cent.* And what Gentleman in private Life can manage his Estate cheaper? The Land Tax is indeed collected for less, but ought by no means to be compared with Duties of this kind; Assessments on Lands not requiring the same careful Inspection, the same Guard and Attendance, as they are not liable to Frauds like Customs or Excises: Yet the Land Tax costs the Publick, 13500*l.* per Annum, by parliamentary Allowance and other necessary Charges of Management. Nay further it costs 4000*l.* more on Account of an Office kept in Commission to superintend it. And thus if the *Salt Duties* cost 22000*l.* for the Charge of Management, the *Land Tax* costs near 18000*l.* So that where is the vast Difference?

To aggravate this Clamour against this Charge, loud Complaints have been made of **FRAUDS** in the Management. But this manner of raising the Duty on Salt is less attended with Frauds, than any other Excise whatever. Let any one examine the Articles of the *gross Charge*, above the *gross Produce*; he will find that there is no Money paid or returned, to tempt the *Avarice*, or encourage the Frauds of knavish Dealers. The whole *gross Amount* exceeding the *gross Produce*, is charg'd and discharg'd by Entries of *Debtors* and *Creditors*, in the Accounts of the Office. When Salt is taken up for Exportation, a *Bond* is given for the whole Duty payable on *home Consumption*; and this Duty must be paid, unless a *Debenture* is brought to the Office, signed by the King's Officers, who must have been Eye-witnesses to the Exportation of the Salt; upon which the *Bond* given is exchanged for the *Debenture*. It is the same in other Articles of the *Gross Amount*.

Where the Duty is charged by Entry in the Office Accounts, it can only be discharged upon due Attestations given, that the Salt hath been used as is required by Law. There is but one *Draw-back in Money* to be found in the whole *Value of the Salt Duty*; this is the *Draw-back in Money Exporters of salted Beef and Pork*, which is the Duty paid on Salt used in curing *Beef and Pork*, and this, which is the *only Instance* of the Kind, amounts to no more than the trifling sum of *One Hundred and Fifty Pounds*. Where then can there be Frauds, or how are they practicable?

In Truth, whoever looks upon the State of this Duty, though he should admit that it is raised with the utmost Strictness and Rigor, will see, from the Nature of it, that it can never pay above *Three Shillings and one Penny per Bushel*. The single Article of *Prompt Payment* brings it to this Rate; and should we admit that there is not that Waste which is allowed for by Parliament, yet would an Allowance even for Waste that never happens, prove a great Benefit to the *Inland Trading Towns*; for as this is only allowed on Salt-Water borne Coast-wise, it consequently must enable the Dealers in Salt to sell it *Three Pence per Bushel* cheaper to those Counties which live distant from Salt Works, and prove an Alleviation of the Charge of Carriage; so that it must make the Price of the Commodity more equal all over the Kingdom.

But I will go further with relation to the Frauds objected against the Management of this Duty. If we allow what we know must be impossible; if we allow the *Gross Amount above*

above the *Gross Produce*, the whole Sum released to *Curers of Fish, &c.* being 230,350*l.* I say, *Sir*, if we allow it all to be an entire *Fraud*, though we are certain it cannot be true; yet on this large and *unbounded Concession* to those who oppose the Question, it would be so far from proving any thing to our Disadvantage, that it would reduce the Duty charged on the Subject to less than *Sixteen Pence per Bushel*.

Having thus removed the Charge of *Frauds* in the Management, we shall next, *Sir*, examine every Article of Grievance objected to the Salt Duties; namely, that they are a *Burthen on the Manuring of Lands*, on the *Navigation of Great Britain*, on the *Exportation of Provisions*, and on *Home Consumption*, especially among the Farmers: Not one of which Objections will bear Examination.

In the *Manuring of Lands*, any Quantity of foul Salt may be had *gratis* for carrying it off from the Pits, and no Duty is ever paid or charged, but the Person who takes it away to manure his Land, having an Officer with him, is entitled to use it *Duty-free*.

In the *Navigation of Great Britain*, the Salt Duties can hardly be called a Burthen. By Accounts from the Victualling Office for three Years, of Contracts made for Salt used in the Service of His Majestys Navy, the Charge for *Ten Thousand Men* appears to have been, at a Medium 2600*l. per Annum* Extraordinary Expence occasioned by the Duty; which is no more then *five Shillings per Man*. If then the

whole Navigation carried on by the Merchants of *Great Britain*, be supposed to employ THIRTY THOUSAND Sailors; and more, I believe, cannot be proved to be in their Service; on my own Part I imagine, and perhaps I could prove the Number to be less; why then the Duty on the whole Consumption of Salt in that Service will not exceed 7800*l.* In the Provision for a Ship of 150 Tons for six Months, the Duty on the usual Proportion carry'd out is never more than *Forty Shillings*. Yet this hath been a Clamour loudly echoed, as if *Seven or Eight Thousand Pounds per Annum* was a grievous Load on the whole Navigation of *Great Britain*, which grew and flourished with this Duty *five and thirty Years together*; notwithstanding that this Duty, of which we have had so long Experience, and from which we have found no Inconveniencie, is now represtented as what must prove the Ruin of our Navigation, and the Destruction of our Commerce.

Men who have never been acquainted with a *Seafaring Life* may be imposed upon; but those who have known it, can very well testify, that Salt Provisions are not the only *Victualling* of Sailors. In Port they always expend *Fresh Meat*; at Home, and at most Places Abroad. In Foreign Voyages, *Dry'd Fish, Flower, Fruit, Rice, &c.* are great Part of their Victualling. In AMERICA, *Tortoise, Cod*, and other Sorts of Fish, are to be considered as a Saving to other Provisions. In most Voyages made to the *West Indies*, hardly any Salt is ever used which pays Duty. The Ships employed in that Service go to *Ireland* for Victualling to the *West Indies*;

and when their Provisions are spent, they cure sufficient Quantities for the Remainder of their Voyages with *American Salt*. All who trade to *South and North Carolina, Virginia, Maryland, Pensilvania, New York, New England, and Newfoundland*, have this Advantage on their side, that they victual outwards in *Ireland*, and homewards in those Colonies. Judge then how many Thousand Sailors must be employed in the Navigation to our *Northern Colonies*. All these cannot pay any thing to the Duties on Salt ; and this Branch of the *British Navigation* must entirely be *Duty Free*. So that the Charge of Duty on Salt Provisions used for the *Merchants Service*, might be proved to cost them less than *Four Thousand Pounds per Annum*.

Neither is the *Salt Duty* a Burthen upon the *Exportation of Provisions*; for there is a *Draw-back* allowed the Exporters, in Lieu of the Duty which they have paid. In Case too no Drawback was allowed them, yet it would not occasion that Difference which we find between the Price of Provisions here, and in *Ireland*; from which Kingdom they are exported cheaper than from hence. In *Ireland* they have *no Land Tax*; and where the Land is not Taxed, doubtless the *Charge of Pasturage*, and the *Price of Provisions*, will be less in Proportion. A very considerable Reason that we should ease our Lands, if we would have our Provisions cheaper. But there is an eternal Truth in the Case, which will ever vary the Price of Provisions between us and that Kingdom. Provisions are dear every where in Pro-

portion to the Number of People; and all Commodities rise in their Price according to the Demand for them, or to their Distance from a Market. It is this that makes *Victualling at London* dearer than at *Cork* or *Waterford*. It is this likewise that makes *Victualling at Newcastle* almost as cheap as in *Ireland*: An Acre of Ground is the same in all Countries under the same Climate; it will produce the same Quantity of Corn, or feed the same Number of Cattle; but both the Corn produced, and the Cattle fed, will bear a Price proportioned to the Number of those who demand them; or if they are carried any Distance to a Market, according to the Charge of carrying them thither: So that we see the Difference of Provisions in their Price stands on another Footing than that of the *Salt Duty*.

This Duty will be no Burthen upon the FARMERS. Whatever *Salt* they use in making up Goods for the Market, is paid for at the Market by the Buyer, and falls where it ought to fall, upon the Consumer. Nor in their own Families is it heavy; for if it costs *Five Shillings per Head* at Sea, half the Quantity of Salt not being used in curing Provisions for Land; why then, if as much Salt Meat was used at Land as at Sea, the Duty would not cost more than *Half a Crown per Man*. But there never was half the Salt Meat expended in any Families at Land, as must be used at Sea; and consequently Farmers Men cannot pay to this Duty more than *One Shilling per Head*; for we know that more than Half the Year they live upon the Produce of the Dairy and the

the Garden. Let me then state it as a Medium, though I am sure I speak at the highest, that there are usually *sixteen* Persons in a Farm of *One Hundred Pounds per. Annum.* This will not be a Charge of more than *Sixteen Shillings* in a Year; so that in *two Years and three Quarters*, the whole Charge would be about *Forty Four Shillings*. Now suppose the Farmer to be the *Land Owner* at the same Time, will he not save from this Abatement of the *Land Tax*, more than this *Forty Four Shillings* taken from him by the Duty on Salt? Suppose then that the Estate be rated at the highest Value, he must save *Five Pounds* by this Abatement of One Shilling. Suppose likewise that it be rated under One Shilling in the Pound, when there is a Two Shilling Land Tax; even then he will save Fifty Shillings on his Estate by the Abatement. So that in those Countries where the Assessments were according to the full Value, great Relief will be given by this Ease of the Land Tax; and where the Assessments are at the lowest, no new Burthen is imposed by exchanging this for the Salt Tax.

Let it likewise be considered, with Relation to the Lands, that of this Sum raised by the Salt Duty, many Thousands *per. Annum* cannot possibly affect the Land Owners or the Farmers. For the Victualling of the Ten Thousand Sailors in his Majesties Service, and of the Thirty Thousand Men in Merchants Service, must be consider'd as producing part of this Revenue. The Charge of Duty on Salt used in home Consumption, must therefore be less in Proportion.

On

On this Head I shall add what hath appear'd, on the best Enquiry, with respect to *Goods made up in Farms for the Market.* A *Firkin of Butter*, containing 56 Pounds, takes up *Four Pounds of Salt*, the Duty of which is *Three Pence*: So that in *Five Pounds of Butter*, the Duty is but **ONE FARTHING**. *One Hundred and Twenty Pounds of Cheese* takes up *Fourteen Pounds of Salt*; so that in every *Three Pounds* is **ONE FARTHING** Duty. A *Hog of One hundred and twenty Pounds Weight* requires a *Peck of Salt* for Land, and *two Pecks* for Sea Service. The Duty of Salt will then be **ONE FARTHING** on *three Pounds of Pork* for Land, and *one Half-penny* on the same Quantity cured for Sea. Add to this, that *three hundred Weight of Flesh* is a *Seaman's Allowance for a Year*. Which is a farther Demonstration, that the Duty per Man in the Sea Service is no more than *Five Shillings*.

To shew then how these Duties on *Salt* affect the People: Divide the Sum raised upon *all the Inhabitants of England*. As they have by some been rated, at *Six*, and by others at *Ten Millions*, I will take the Medium of *Eight Millions*, though I might fairly go higher. Why then, Sir, 205,350*l.* distributed among *Eight Millions* of Persons will not amount to more than *Six Pence per Man*. And if we could suppose that one Man with another paid *Two Shillings and Six Pence per Head* in a Year, as some have suggested, the Duties must every Year produce as much as a *Two Shilling Land Tax*.

You have now, Sir, seen that the **SALT DUTY** is no Burthen upon the *People of England*

land, whether we consider the Merchant or the Farmer, the manuring of Land, or the curing of Fish, the Price of Provisions in our Home Consumption, or in our Exportations. It is an equal and a reasonable Tax, paid only in such Proportions, as every Man must share, and every Man can afford. It hath not one Objection in the World against it that bears the least Weight, but the Charge of Management. Now because the Land Tax is collected for about *Four Thousand Pounds* (or if it were even *Forty Thousand Pounds*) less than the *Duty proposed*, would you, or would any reasonable Judge prefer the former, should you find it to be the most *unequal, grievous and oppressive Tax* that ever was raised on a suffering People, through the Necessities of their Affairs?

The far greater part of disinterested and dispassionate Men, saw abundant Reason to accept this Proposition, of Reducing the Land Tax to One Shilling in the Pound, from this single Consideration, that it had never been done before since the Lands were first assedged. Within these Forty Years the Land hath been taxed without Interruption. First, it was taxed in the shape of Monthly Assessments, before any Yearly Rates were regularly imposed. After which there were 17 Aids of Four Shillings, 11 of Three, and 12 of Two Shillings in the Pound. On the whole, Sir, the Land hath paid at the fairest Computation, SIXTY FIVE Millions within these last Forty Years; which though it was raised on a Property of more than Six Hundred and Fifty Millions, for so much must the Rents of so many Years amount to; yet it was an

immense Sum: And whilst we reflect on this vast Expence to preserve our dearest Rights, we shall always I hope proportionably detest that raging Tyranny, and enormous Oppression, against whose devouring Progress we could not make a Stand with *less Expence*, or save ourselves on easier Terms, from Destruction.

The *Land Tax* was originally assedded according to such Valuations as the *Land Owners* themselves thought good to rate their Estates at; and hence it became established differently, according to the Dispositions of the several Counties, in favour of the standing Government. This hath been the constant Manner of raising it, and this Manner will admit of no Alteration. The Tax raised by this Means, hath been a sure Fund to supply the Necessities of the Publick in its greatest Distress. When the Heat of Foreign Wars, and the Decay of our Trading Interest were most grievous to us, the Land sustained the Weight of our Charge; the Supply was Certain here, though every where else it became Deficient. When every Branch of our Revenue was lessened with our Commerce, the Land paid still the same Assessments without Interruption, with no Abatement or Ease *under Two Shillings in the Pound:* And therefore to the Ease of the Land in *Times of Peace*, all our Attention is due, because our last Resource must be to the Land whenever we are obliged to hazard a War.

It is the Felicity of His Majesty's Reign, that under his auspicious Influence the *Peace of Europe*

Europe hath been restored, and, we trust, established on lasting Foundations. His most gracious Speech from the Throne, in the opening of this Session, hath amply enlarged on the great Advantages of our present Situation; and thereby raised the Expectations of his People, that they shall find immediate Ease and Benefit from this universal Tranquility. The Accession of the *States General* to his Majesty's Treaties, hath compleated whatever we wished, or thought wanting to secure the present Repose of the World. When every thing Abroad hath thus succeeded to our utmost Wishes; when we can no longer justify Delays to ease the People, from any visible Uncertainty of our Affairs; shall we do nothing to convince the People that we have a Peace, but merely by telling them that we have procured it? Or rather, ought we not from the *Difference of their Taxes*, to shew them the Difference between *certain* and *unsettled* Tranquility?

To whom can the *First Fruits* of this Pacifick Season be so justly due, as to the *Landed Men* of this Kingdom; who bore the greatest part of that Load under which we groaned, and at all times paid a *Third part of the Charge*, though they are not pretended to be a *Twentieth part of the People*? What we raised upon them in our Times of Difficulty, Necessity must justify: But what shall excuse an *unequal, partial Tax*, where no Necessity requires it, and when it may be changed for one more *equal and easy* than any that ever was paid by the People?

Salt is the only Commodity which we can tax, to substitute a Fund in the room of Land. At least, it is this Year the only Tax to be laid; for otherwise, what Resource shall we have in Years to come; what shall we charge next Year in Lieu of the Land, thereby to continue the Ease which is now given to the *Freeholders*? It is also the *fittest*, because the most *equal* and *distributive*. No Man pays for more than he uses; no Man uses more than he is able to afford. If he be *Rich*, he can easily bear the Duty on *large Quantities*; if he be *Poor*, he but *lightly feels* the Tax on a *very little*; and in all Conditions of Life, whatever his Substance or Ability is, he pays no more from this Tax, than his *bare Proportion* to the Support of that Government by whose Power his Property is protected.

All Men use Salt in Proportion to their Ability; but all Men do not hold Land: To Multitudes of the former, there are very few of the latter. Here is now *Five Hundred Thousand Pounds* to be raised by a *Land Tax*, or a *Salt Tax*. The Question then will be, Shall we raise this Sum by the *Land Tax* on *Four Hundred Thousand Men* only, (a far greater Number than the Body of *Land Owners* in this Kingdom) or shall we raise it by the *Salt Tax*, on *EIGHT MILLIONS*, (a less Number than the Bulk of the People may be fairly computed at?) Consider too, that even the *Landed Men* pay their just Proportion to the *Duty on Salt*; but Men that have not Land, pay *nothing to the Land Tax*. Is it not then much more equal and righteous, that we should tax *every Man a little* in proportion

portion to his Ability, than that we should tax a very few Men in a great Degree, far beyond the Proportion of their Ability?

If the *Land Tax*, be remitted, it must be of Ease to the Land Owner; but to remit the *Salt Tax* cannot relieve him: for if the Inhabitant, or Tenant, be remitted the *Salt Duty*, what Benefit hath the Land Owner? Will it raise his Rents, or improve the Value of his Estate? But if the *Land Tax* be abated, the *Land Owner* must receive more Money from his Estate. So that in the Case of every *Country Gentleman* who hath an Estate of One Thousand per Annum; if the Estate be rated at the full Value, as we see in many Counties, he must save Fifty Pounds by the Abatement of One Shilling. Now that this cannot be drawn from him again by the *Salt Duty*, will easily appear; since at One Shilling per Head he must keep Three Hundred Persons in Family, before it can happen that what he saves from the *Land Tax* in one Year, is taken away by the *Salt Tax* in three Years. And if his Estate should pay no more than Eight Pence to a Two Shilling Rate, yet by the Abatement even of a Groat in the Pound, he actually saves near Seventeen Pounds per Annum; which he cannot possibly repay to the *Duties on Salt*, unless he maintain above One Hundred Persons. This then will shew to the highest Demonstration, how great Relief this Abatement must give to all the *Country Gentlemen*, whether their Estates are rated more or less to the *Land Tax*. For where the Farm is rated near to its full Value, Six Times as much is yearly paid to the Land, as can be paid to the *Salt Duty*.

Again

Again, where the Land is taxed at the *lowest Rate* that ever was paid in *Wales*, or the most distant Parts of *Scotland*; as much Money at least is paid out of that Farm to the Land Tax in one Year, as to the Salt Duty in three Years. So that where the Lands have most Ease, and pay the *lowest Rate* of Taxation, still the *Salt Tax* will prove *no Burthen*, nor bring a *greater Charge* upon them.

You see then, *Sir*, that as the distant Parts of the Kingdom can have no Objection to it; consequently, all other Parts of the Land where the Rates have been high, must have infinite Ease from this Abatement; and I dare say that they have eager Expectations of the Relief proposed. How much they want this Ease, you, *Sir*, and all who live in the Country, are very well able to judge.

Let me then plead with you the Cause of the LANDED MAN, and not only with you, who are interested in the Cause, and, as a *Land Owner*, must be prepossessed in Favour of my Argument; but let me plead with every impartial Man, with all who have no other Interests in this Affair, nor any Motives to induce their Opinions, but those of *natural Justice* and of *Human Pity*. Look upon the Gentlemen of those Countries, whose Forefathers were (if a *very worthy* and *honourable Person* will allow me to use his Expression) KNIGHTS ERRANT to the Revolution. Behold them rating their Lands at the *highest Value*, for the Service of that Government in whose Support they found their only Protection, and from whose Power they

altogether derived their invaluable Liberties : See them groaning under the Weight of Publick Calamities for the Space of *Forty Years*, without the least Intermission ; see them raising *Sixty Five Millions* for the Publick Supplies : Ask of your selves, how many fair Estates might have been preserved from *heavy Mortgages and Incumbrances* ; how many *younger Children* might have been blest with handsome Provisions ; how much *Hospitality* might have been supported in their several Countries, if this had not been raised upon the Land ? And whilst we curse that ever-hated and consuming Tyranny, which, even when it left us and fled before us, entailed such Wars, entailed such Expences and Burthens upon us ; have we not cause to rejoice in that *equal and indulgent Government*, whose *Wisdom* hath surmounted the Evils that alarmed us for so many Years together, and whose *Equity* is ever contriving to render *more easy* those Charges which have been brought upon us ?

If we had not exerted our selves to recover our Rights and restore our Constitution, we should not indeed have had this Debate ; we should not have contended what Part of our Property should bear the Charge of Government, for we should then have had *no Property* remaining. But such is our *happy* and *envied* Condition, that as it is our *sole Prerogative to tax our selves*, so we are the *only Instance* of a People who have disputed *whether we should EASE our selves*. We owe this Happiness, and this Glory to our brave Struggles for Publick Liberty. In a *Northern Coun-*

try, where the People gave up their Rights to the first Demands of their Prince, we have the Testimony of a *noble Author*, an Eye-witness to their fatal Misfortunes, That they sue to their Sovereign, and beg on their Knees that he would take their Lands from them: The Tax assessed on their Lands, often exceeds the Produce; and if one Estate be not able to pay the Charge exacted by the Officers of the Crown, the *poor Land Owner* is obliged to make it good out of any other Property which he hath in the World. Far different is the Lot of *Englishmen*, whose Ministers sue for Indulgence in behalf of the *Freeholders*, and appear the Advocates of the *Landed Interest*. Under our Government, it is not studied *how much can be racked and squeezed from the LANDED MAN*; but on the contrary, *how much can be spared him*, and *what Indulgence can be allowed him*.

It hath, *Sir*, been laid down by those who have been the warmest against this *Ease to the Lands*, “That all Taxes ought to be laid upon the *Rich*, and not upon the *Poor*; that all People ought to pay *Taxes*, according to their *Abilities*; and that all who have the Honour to sit in *Parliament*, should consider those whom they are to represent.” In all which Propositions, as every reasonable Man must concur, so he can only be surprized to hear them applied in Support of a *Two Shilling Land Tax*.

It must, *Sir*, be allowed, by those who have seen the way of Living in the Country, that there are not *poorer Men* in the World, than Gentle-

Gentlemen of *small Estates* and *large Families*; Estates of *One Thousand Pounds per Annum*, and *downwards*, are attended with *incredible Difficulties*. What numerous Bodies of *Land Owners* there are of this Class, those Gentlemen who represent the Counties, have seen in the *common Attendances* on *Parliamentary Elections*. And in a Body of *three or four Thousand Freeholders*, how few are the Number of those who hold a *Thousand Pounds per Annum*? Of all Men in the World these Gentlemen seem the most proper Objects of Relief. They have no way to raise or improve their Fortunes: Nor Industry, nor Ability can be of use to them, whilst they continue *Country Gentlemen*. They can only preserve their Estates *with much difficulty*, but cannot acquire new Fortunes. With so little Scope to improve what they possess, it is harder still, when their Properties happen to be loaded with grievous and *unequal Taxes*. They can have no View in the World, but to confine their Expence within their Incomes, or at most to save small Portions for their younger Children. Their Properties are invested in real Estates, often *entailed*, and what is worse, *incumbered*. They cannot, by turning of Property into various Shapes, *double or treble* it; nor can they receive more than *Common Interest*, hardly ever so much. They are many of them the *Heads and Heirs* of very Ancient Families. They are obliged to live up to the *nominal Value* of their Estates, often beyond it, merely to support their Credit and Figure in their Countries. They have *Parks and Mansion Houses*, and a great Retort of *Friends and*

and *Neighbours* to them; which continually drains their scanty Revenues. They are obliged to serve *expensive, unprofitable Offices*, to be *High Sheriffs, Justices of Peace, Commissioners of Taxes, &c.* to their very great Burthen and Grievance. And when their *Children* are grown up, when their *younger Sons* are to be settled in the World, and their *Daughters* disposed of in Marriage, then, when their Necessities are greatest, they have least Ability to bear them; they go out of the World with all their Affairs in Confusion, and leave their *First-Born* to inherit an *insupportable Mortgage*.

The *Mortgagee*, or the *MONEYED MAN*, who is the last Resource of these unhappy Gentlemen, stands wholly exempt from the Weight of Taxes, even in those very Estates where he is such a *dead Weight*, and such a *heavy Incumbrance*. The *Land Owner* who holds an Estate of *One Thousand Pounds per Annum*, though *half of it be mortgaged*, *pays the whole Land Tax*; and notwithstanding his whole Income is but *Five Hundred Pounds per Annum*, yet he must pay *One Hundred Pounds* out of this at a *Two Shilling Land Tax*, whilst the *Mortgagee* *pays nothing*; besides which *Incumbrance*, we often see *Jointures*, as well as *Mortgages*, loaded in the way of *Rent Charge* upon Estates: And when these *both happen at once* upon *small Estates*, under *1000l. per Annum*, judge what a *blessed Condition* the *Land Owner* finds himself in.

How many *Widows* and *Orphans* have we seen, the *Reliefs* and *Descendants* of reputable

Families, left to subsist upon *small Estates*, born too well to live according to their *unhappy Circumstances*; and miserable, because their *Birth* and *Families* would not allow them to stoop to *such Methods of Living, such Educations and Employments*, as were most suitable to their *slender Substance* and their *low Condition*?

Upon all these *LAND Owners*, must not the *Tax fall heavy*; and if taken off or abated, must not the *Ease be great*? Even if their Lands had Rest but *once in seven Years*, like those of the *ancient Jews*; I dare say, that they would rejoice with Eyes brimful of Affection and Gratitude to those who gave them Relief. To People who are so confined in their ways of acquiring Money, a *small Sum released* is a *mighty Benefit*; to a Man who hath but a *Hundred per Annum*, *Five Pounds* is a vast Accession; and to him who hath a *Thousand a Year*, *Fifty Pounds added*, is no small Improvement of his Estate.

If Gentlemen considered the Misfortunes of the *SOUTH SEA YEAR*, and the *Mortgages* which have ever since remained upon the *Lands*; they must have the most tender Compassion for the *Land Owners*. Merchants, and Men in any way of Commerce, have *outlived their Misfortunes*; but the *Mortgages* of Landed Men are likely to *outlive the Unfortunate*. Indeed how can it be otherwise, when the Increase of our Trade hath introduced *all kinds of Luxury*, and when the *Extravagances of that fatal Year* have entailed the *most expensive Habits* upon all Degrees of Men? Are the *Country Gentlemen* loaded with Incumbrances and with Taxes?

Are they likely ever to clear their *Mortgages*, or even to live *within their Estates*, when such an expensive Emulation appears in the World, and the Struggle seems to be, who shall live with most Pomp? When likewise such oppressive Loads are seen upon most Estates in the Country, that every Man of Prudence hath no other Choice left him, than how to live with the least Difficulty? Whilst one Part of the Kingdom are multiplying *Appetites*, another Part are distressed how to satisfy *Necessities*; and the *Calamities of Distress* are almost every where treated as much more scandalous than all the *Extravagance of Luxury*.

Under these Circumstances, Can we, Sir, propose a more *humane Expedient*, than to remove the Weight of Taxes from the *Landed Interest*? Will not an Abatement of the *Land Tax* enable Gentlemen in the Country to redeem their Estates, to provide for their *Younger Children*, and to live with *much more Ease* and *Chearfulness* than they have hitherto done? The Blessings of Peace are felt by the Merchant in an extended and uninterrupted Commerce: This repays all his Losses in War, and his Contributions to the Publick Expence; whilst the *Landed Men* have *no Relief, but from the Remission of Taxes*. And shall we repine to ease those Men in *Times of Peace*, who have ever been our best and surest Support amidst *all the Fortunes of War*?

At least, Sir, the Landed Men ought to have Ease, whilst our Tranquillity continues: I hope it will be so long enjoyed, that if ever

it

it be again disturbed or threatned, we shall have many Funds at Liberty to provide for our Safety, without oppressing the *Landed Men.* But if through the strange and surprizing Vicissitudes of human Affairs, our Peace should not be of that long Duration which we so heartily wish, and which we have so much Reason to expect ; if we should be invaded with fresh Alarms; with what Decency or Plausibility can we apply to the Land for Support in *our Distress,* if we will not give them Relief in *our Prosperity?*

That this Relief will be very extensive and considerable, I can easily shew by one Instance, I mean that of the PAROCHIAL CLERGY.

It is known that there are above NINE THOUSAND PARISHES ; I might say more, for there are above *Nine Thousand Nine Hundred* ; but I put the lesser Number, because some Parishes, though in no Proportion to the Generality, have fair and ample Revenues : Most of these which I confine myself to, are but meanly endowed, and the Incumbents far from being in a Condition to be envied. From the *Universities*, where they have been used to expensive ways of Living, they come to Parishes whose Revenues very ill support them. Their *Wants* are the same with those of other Men ; their *Necessities Great*, and their *Families increasing.* Hence their *Poverty* often engages them in *Strife* with their *Parishioners*, and leaves *unhappy Orphans* wholly unprovided for. To consider them as *Priests*, or as *Clergymen of the established Church*, is foreign to the Present Affair.

fair. I consider them as my *Countrymen*, as *Members of the same Community*. I wish no undue Advancement of Ecclesiastical Power: I would not consent to *fleece* the *Laity* for the Benefit of the *Clergy*; but I shall always rejoice in the Remission of Taxes, when I see *Nine Thousand English Families* easier and happier by the general Indulgence. I wish the *Clergy* all Advantages in *common* with other Men; and to see them share the equal Benefits of *universal Tranquillity*, is what must please a *reasonable Man*. I consider them as a *great Body* of my *Fellow-Subjects*; and I know that whatever *Hardships* or *Inequalities* they suffer in their *private Properties*, the Publick must be affected by them, and the Nation must be concerned to ease them. It is therefore with Satisfaction, that in *one Instance only*, I can perceive this Abatement operate in the Relief of so *many Thousand Families*. And if the *Clergy* have this extensive Benefit from it, *how widely must it spread* among the *LAITY*? How infinitely must this Act of Ease be multiplied, when it is considered with relation to the *Gentlemen and Free-holders of this Country*?

Great Compassion and Indulgence must likewise be due to many of the *Inland Trading Towns*, once in a flourishing Condition, and now sunk beneath the Burthen of a *Land Tax*. All Trade will flourish most, where Men can live the cheapest, and carry on their Commerce in the easiest Manner. Hence, from the Inequalities of Assessments in the several Counties, those Towns have lost their Trade where the Lands were rated high; and the Inha-

Inhabitants have resorted to such Places where the Rates were less grievous. Hence how many Variations must have happened in Property ; how many *Landed Estates* must have wanted Tenants, and decayed in Value ? From this Abatement of the Tax, Things must become more equal in all the Counties of *England* ; and therefore it is that I am so hearty in the Support of this Proposition.

As the *Clergy*, the *Gentlemen*, the *Inland Trading Towns*, and all Degrees of *Landed Men*, have so much Advantage by this Remission of *One Shilling* in the *Land Tax*, even the *LABOURER* will find it for his Benefit ; since, according to that Money which the *Landed Man* can spare, the *Labourer* will be employed ; and therefore every thing which enables the *Gentlemen* of this Kingdom to *employ* the *Poor*, must be *an Act in Favour of the Poor* : They can have no *Bread* but from their *Labour* ; and they can have no *Employment*, unless the *Country Gentlemen* can afford to *employ* them.

Neither is it of the least Advantage to the People, that RECEIVERS OF COUNTIES will by this Abatement be less able to hurt *themselves*, their *Friends* and their *Country*. The *Land Tax*, it is true, is managed for a less Sum than other Branches of the Revenue ; the Charge of collecting and managing a *One Shilling Rate*, is not above *Eighteen Thousand Pounds* ; but the vast Sums which at *Two, Three and Four Shillings* in the Pound, have been lodged in the *Hands of Receivers*, have occasioned the saddest Misfor-

Misfortunes. In all other Collections, the Collectors are obliged to *pay the Money Weekly into the Exchequer*; but here it is otherwise; and Men have often been tempted to try Experiments with *Money not their own*, to the Ruin of their own Families, and what hath been worse, to the Ruin of many Families which have been involved in their Bankruptcies by the *Securities given for them*. And after all that hath been said on the *easy Charge of collecting this Tax*, I believe, if Misfortunes of this Sort should be placed to the Charge of Management, though such is the Nature of the Security given by the Receivers, that *few Losses ever happen to the Exchequer*; yet with regard to private Property, it would be found the most inconvenient Tax of any that ever was raised on the People.

Whenever we speak of such Inconveniences, we must, *Sir*, often allow that they are not to be remedied, or perhaps *only in part*. The *Land Tax*, though no desirable Means of Supply, must be recurred to in our Exigencies, as it is a *sure Fund*, and raises a *great Sum*. All that hath been offered, is meant to shew that it should *only* be raised when it is *absolutely necessary*; and, as all Publick Institutions are attended with many Evils, that this, which hath too many Inconveniences to its Share, ought to be released *whenever it is not absolutely wanted*. To abate but *One Shilling in the Pound*, is at any time to *diminish its Evils* in such a degree as to make them inconsiderable, and almost imperceptible.

But

But if, Sir, these are the *real Inconveniences* which we suffer from the *Land Tax*, shall we amuse ourselves with the small Charge of raising it? A *partial, unequal, and oppressive Tax* is very ill recommended to the Publick, by being collected and managed for *less* than one that is *just and equal*. It is no Disgrace to a right Measure, that it costs more in transacting than a wrong one. The extraordinary Expence of raising an *easy, reasonable Tax*, is well laid out for those Ends of *Ease and Equality*; as it would be very *ill saved*, if Oppressions and Grievances are the Attendants of a *less Charge*. Is it not much better, that we should allow *Four Thousand, or Ten Thousand Pounds*, or even any other yearly Sum, to prevent *much Oppression, and intolerable Inequality*, than that we should suffer those Grievances merely to *save that Charge*? Let Gentlemen therefore consider the Merits of each respective Tax as it is *felt by the People*, and not as it is *raised for more or less in Management*. Unequal Taxes are often cheaper collected than *equal Taxes*. But because they are not so troublesome or chargeable in the Management, whilst they are *unequally and partially raised*, are they therefore *wiser or better*? Do they cease to be *heavy Taxes*, because they are collected for *little Cost*? Ought we not rather to raise a Tax on the *whole Body of the People*, than in this *partial, grievous manner* on a *very few*? And must not this *extraordinary Charge* be more than balanced by the *Ease given to the People in raising it*, through the *equal manner of raising it*?

The Ease which is now given to the *Lands of England* is so much without Example, that we can argue but little from the Experience of past Times: Yet it is with great Pleasure that I find the Authority and Arguments of JOHN DE WITT strongly supporting us in this Proposition. He was perhaps the ablest and most disinterested Minister that ever was known in the modern World. He had the warmest Heart for popular Liberty; and as he sustained the Government of his Country for a long Course of Years with great Sufficiency, and unquestioned Integrity, he still survives the cruel Fate which he suffered: He outlives the barbarous Rage of a giddy Multitude, and ever will deservedly possess *unequalled Glory and Renown.*

In his Book called, *The true Interest and Political Maxims of the Republick of Holland and West Friesland*, published by the Authority of the STATES, &c. and which I will venture to recommend, as one of the best Books that ever was written upon Government: When he treats, in his 24th Chapter, of the Taxes fit to be levied on the People in a free Community, he considers whether all Estates of the Inhabitants can be equally favoured; and in case they cannot, which of them ought, more or less, to be cherished and connived at.

He then proposes, that Imposts be first laid on such Goods as are used in Home Consumption: The *Luxury*, and then the *Necessaries* of Life: All Persons in publick Employments of Profit;

fit; and then all Artists, Tradesmen, and Mechanics. After which, he thinks the FARMERS, the Husbandmen, and Grasiers of the Country ought to share the Burthen; for they, says he, will hardly forsake us because of our taxing them, seeing they may be eas'd in better Times.

Now all these Methods of Taxation he recommends, before any Tax be laid on the Lands of a Country; which he treats as the LAST METHOD to relieve the publick Exigencies. And that I may not be answered, that his Authority in Favour of the Lands will hold only in HOLLAND, where the Disproportion is so vast between the Land Owners and the Inhabitants; I shall observe, that it will every-where have the same Weight, in more or less degree, according to the Disproportion in any Country between the Land Owners and Inhabitants. So that for the very same Reason which makes a Land Tax an intolerable Grievance in Holland, a Land Tax must be very grievous in England; because, though there is not in both Places the same Inequality, yet there is still some Inequality; and a great one in our Country between the Land and the People.

His own Words will best explain and prove his Proposition: He first enumerates all the Impositions which he recommends, before he durst venture on a Land Tax. " But in case, " says he, all these Expedients will not raise Money sufficient, we may then charge either " ordinarily or extraordinarily, all immoveable " Goods, Lands and Houses, with yearly Taxes, " or by Impositions upon Alienations and In-

F 2 " heritances

“ heritances of them: Wherein nevertheless
 “ there be those Difficulties, that such Taxes
 “ will not be paid with Freedom, but whol-
 “ ly by Compulsion; and that the said im-
 “ moveable Goods being for that End to be
 “ valued, that Valuation cannot be made with-
 “ out Partiality, and these Burthens will be then
 “ very unequally borne. Besides that, by the ac-
 “ cidental Unfruitfulness of the Lands, and
 “ standing empty of their Houses, the Owners
 “ and Tenants of them wanting a great Part
 “ of their yearly Rent, on which they depend
 “ for the Maintenance of their Families, they
 “ must necessarily suffer those two unavoidable
 “ Inconveniencies. —————”.

His final Remedy in an extreme Necessity, is a general Tax on all moveable and immoveable Goods, *real and personal Estates jointly*: “ But then he very justly observes, that the Assessors must be wholly ignorant of Mens personal Estates, and of what the Inhabitants do owe, or is owing to them; and if they did know the Value of them, they could not tax them equally; so that what by Favour and Hatred, and Ignorance of Assessors, there must be an intolerable Inequality of this Tax; whilst those that would honestly declare their Estates might lighten the Tax; but the fraudulent will unavoidably make it heavier.”

Now that this is a grievous and unequal Tax, the distant Parts of this Kingdom cannot possibly feel, nor the great Cities and Towns competently judge of. In all the remote Parts of this Country, the Tax never was levied according

ing to the Value of their Estates, nor ever can be; and therefore if one County pays but *Eight Pence* in the Pound, whilst another County pays *Two Shillings*, the former must be insensible of the Weight and Grievance of this Tax, as also of the considerable Ease which is given by the Abatement. There is no Man wishes that the distant Counties should bear any new Burthens; the Administration are willing and desirous to diminish even that *inconsiderable Tax* which those Counties are now charged with: And surely the common good Nature of our Countrymen will strongly plead for Ease and Indulgence to *those Parts of the Land* which always have been taxed at their *highest Value*. The *North* and *Western* Parts of this Kingdom, as also *Wales* and *Scotland*, had Ease in the *hottest Season*, and under the *utmost Expence* of the War; They never paid the full Rate: And shall not those, who *then paid the full Rate*, find some Relaxation in *Times of Peace*? If they are not now to have Indulgence, when are they to expect it?

The Reason, Sir, why LONDON, BRISTOL, and other great Towns are naturally liable to Mistakes, by imagining the *Land Tax* a *less Evil* than the *Salt Tax*, will easily be seen from the vast Disproportion in such Places between the *Land* and the *People*. In great Towns the Land is over-run with *Houses*, and it is not the *Tenant* on whom this Charge directly and sensibly falls; but it is the *Land Owner* who pays the *Land Tax* immediately out of his Rent; so that great part of the Sum which he claims of his Tenant, is paid him in

in *Land Tax Receipts*. Now as the *Land Owners* in such Places are an *inconsiderable Number* of Men, to the *vast Body of Inhabitants* who pay nothing to the *Land Tax*, few People are sensible how heavy it falls on those who are *immediately subject to so unequal a Charge*.

To shew this in a plain Light, I will mention the Number of Houses within the *Cities and Liberties of London and Westminster*, the *Borough of Southwark*, and that Part of *Middlesex* which is within the *Bills of Mortality*. In the Year 1731, there were near **FOURSCORE THOUSAND** *Houses inhabited*, as appears by Returns from the *Surveyors of the Window Lights*. Among those *Fourscore Thousand Housekeepers*, there are not above *Ten Thousand Land Owners*: I might say there are not so many; but that I may give every Objection its utmost Weight, I am always willing to make the largest Allowances. Now where there are *Fourscore Thousand Housekeepers*, of which *Ten Thousand* only pay the *Land Tax*, and the remaining *Seventy Thousand PAY NOTHING AT ALL*, whilst their *Landlords* are forced to take *Pieces of Paper* in Part of their *Rent*; Does not every one see the Disproportion between the *Landed Men* and the *Inhabitants*, the Inequality between the Taxes laid on the former and on the latter? That the Difference between the *Land Owners* and the *Housekeepers* is *One to Seven*; and that the Tax falls upon *One Man*, when it should fall upon *Eight*? That it thus falls upon *Ten Thousand* only, when *Eighty Thousand* ought to share it *equally among them*? And consequently whilst these *Ten Thousand Land Owners*

are weighed down with the Burthen of the Land Tax, the *Seventy Thousand* Inhabitants who pay nothing to it, feel nothing of it; so that they are under strong Temptations to oppose the *most equal Tax*, which would rate them *all alike*; and hence they may well become fond of the *most unequal Tax* in the World, because they contribute *nothing* to the Charge?

Again: It appears that there are, *communibus Annis*, about *Six Thousand empty Houses* within the same District. Do we not then see a *vast additional Hardship* upon the *Land Owners*, who must pay this Tax, unequal as it is, whether their Estates are *tenanted* or not, and whether their *Rents* are *paid* or not? Many People murmur, that they are soon to pay Duty for the Salt which they shall eat; but what would they say, were they, or any of them, obliged to pay a Salt Tax, *whether they eat any Salt or not*? I am sure that there would be a most clamorous Noise against any such Proposition. And yet they do not consider what *hard Terms* they themselves would impose on the *Landed Interest* of this Kingdom. They oppose a Duty to which they *can only pay* in proportion to the Salt which they *really use*; whilst they are for continuing a *heavy Tax* upon Lands, which is to be paid, in many Cases, *where the Landlord receives no Rent*. Within the *Bills of Mortality* only, there are *Six Thousand Instances* of this Hardship every Year, merely from the Accident of *Houses standing empty*, not to mention Losses occasioned by *bad Tenants*. Have we then no Compassion to those *poor Sufferers* who groan under these Hardships, when we may relieve

lieve them without laying any Burthen or Grievance upon ourselves?

MONIED MEN are another vast Body, who as they contribute little or nothing to this Tax, must think the Abatement no Ease or Advantage. Their Stock in Trade, as JOHN DE WITT so well observed, can never be known, and is always assessed but a Trifle. Money lent on Mortgages never is taxed, and Stock in the Funds hath the publick Faith to exempt it, so that it never can be taxed. With all these Advantages, the Monied Men, though they hold the greatest Properties in the State, pay no Proportion to the Support of that Government from whence they have equal Protection with those who are charged at the utmost. If they live in hired Houses, the Tax falls on the Land Owner. If they purchase Houses to live in, the Tax on such Houses is all the Charge they pay for Land. Their Family Expence must bear the common Duties which fall upon our Home Consumption; but their great Properties in Money, Stock, &c. pay little or nothing at all. The Interest is every Day accumulating, and the Hoards increasing; so that by having unequal Advantages against the Landed Interest, they devour the Country Gentlemen, and work the most ancient Families in the Kingdom out of their Inheritances.

Yet with so many Exemptions, and with so little Expence in supporting the Powers which protect them, they come, as was observed with great Acuteness by the Honourable Person in the Administration, they come and declaim at the Salt

Salt Tax. “ They tell us, says he, that we
 “ ought to Tax the Rich, and not the Poor;
 “ and pray don’t Tax the Poor Monied Man of
 “ an Hundred Thousand Pounds in Stock, but
 “ Tax the Rich Country Gentleman of Five Hun-
 “ dred Pounds a Year. Don’t lay on a Salt Tax,
 “ to which every Man pays a just Proportion
 “ according to his Substance; but impose a
 “ heavy Land Tax, to which those who can
 “ best afford to pay the most, are at all times
 “ least assed.

The Landed Man and the Monied Man, the Merchant and the Farmer, the Navigation, and all other Branches of the Publick, bear the *Salt Duty* equally divided among them. As it is diffused and extended among such infinite Numbers of People, it falls light upon every Individual; it affects Property and Commerce in an equal manner; draws Mortgages on no Estates, ruins no Receivers or Securities, nor depopulates the Inland Towns. Its Advantages are evidently great above any other way of Assessment on the People, and those who pay it do not feel it, the Weight is so small upon the Whole.

To embarrass and confound this Proposition, many Persons have insisted that SCOTLAND should pay an equal Rate with England; and from the Difference between the Duty charged respectively on North and South Britain, they have argued the great Inequality of the Salt Tax. This, Sir, hath been started to divert the Attention of the Publick, from the Merits of the main Question. This hath also been designed to distract the Gentlemen of North Britain; that

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even, though upon the Consideration of the main *Proposition*, they may be ever so clearly convinced, that the *Duty on Salt* is a much more equal and reasonable Tax than the *Land Tax*; yet that, by this *cross Question*, this Attempt to extend it, with regard to *Scotland*, beyond their just Proportion, the Gentlemen of *that Country* may be obliged to oppose the whole Proposition: And however they approve the principal Point, yet dare not own it, nor act in consequence of it, lest they should be affected by the *Second Proposal*.

How cruel and barbarous this Usage of Mankind must be, will appear to any one, but those whose Passion against the main Question made them neglect to consider the *Inhumanity of the Means* taken to defeat it. And I am charitably willing to believe, that it was from no cruel Intention to *Scotland* that this was proposed, but for want of due Consideration; for want of reflecting how great a Hardship it must be upon *that Part of Great Britain*.

The *Union* between the *two Kingdoms*, which hath been of so great Advantage to this Nation, was established on no Foundation more immovable, was cemented by no Obligations more sacred, or Agreements more inviolable, than the *Quota's or Proportions of Charge*, which the *Scots* were to pay in Support of the *Common Expence*. They came into the Treaty, and gave themselves into our Hands, on the certain Assurance that we should execute our Power with Justice, and maintain our Agreements with Honour.

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The *Salt Tax*, as it was originally imposed in the Reign of King William the Third, was granted at different Times, and had this Distinction in the Nature of it, that it consisted of two several Sums; one Rate was *Two Shillings and Four Pence*; and there was an additional Rate of *One Shilling per Bushel*. The larger Sum was what the *Scots Commissioners* and their *Parliament* absolutely refused ever to submit to, as it was more than their *Proportion* to the common Charge. Those who insist on extending it to them, own that they have seen the strongest Representations against it, made at the time of the Union. The *One Shilling per Bushel*, was what they consented to, as it bore an even Proportion to every other Quot*i.* They were to pay no more than *Forty Eight Thousand Pounds* to the *Land Tax*, when it should be *Four Shillings in the Pound*; they pay no more than *Twenty Thousand Pounds* in lieu of the *Malt Tax*; and the Duty of *One Shilling per Bushel* on Salt, is the utmost which they can afford to pay, according to the Wealth and Condition of their Country: Insomuch that those who have most strenuously insisted on the Extension of this Tax at the largest Rates to *Scotland*, have owned in Publick, that such a Duty of *Three Shillings and Four Pence per Bushel*, would be their *UTTER DESTRUCTION*. In which case, though the *Act of Union* had really given them no Exemption, yet the nature of Things would entitle them to it. For let us suppose that they have no legal Right to be exempt from the Duty of *Two and Four Pence*; yet would any one be so monstrously

absurd and inhuman, as to load them with a Duty which he confesses must end in their absolute *Ruin*. And yet when the *Laws*, the *Faith of Nations*, and the *Honour of Parliament*, are all directly against this Proposition; nay more, when those who propose it acknowledge that it is so *unreasonable*, and that it would be so *ruinous*; shall this illegal and unequitable Point be still insisted on, to defeat the *main Question*, and to distress the *Representatives of Scotland*?

By the *Act of Union*, the *Scots* were to be exempted, for *Seven Years*, from all Duties whatever on *Home-made Salt*; after which, in the Terms of this Treaty, they consented to pay the Duties levied in *England*, with this Exception; these are the express Words of the *Eighth Article*, “That *Scotland* shall, after the “*said Seven Years*, remain exempted from the “Duty of *Two Shillings and Four Pence* im-“posed on *Home Salt*, by an *Act* made in *Eng-*“*land* in the *Ninth and Tenth Years of King*“*William the Third of England.*”

The Pretence then to defeat the Stipulation is, that this *Act* hath been repealed; and therefore that the Exemption, which only could bear relation to the Duty in that *Act*, could not be claimed with Regard to a Duty imposed by any other *Act*. But to this the *Honourable Person in the Administration unanswerably reply'd*, “If taking off any Duty im-“posed by former *Acts*, under which the *Scots*“ were entitled to an Exemption, and laying on“ the Duty again by a new *Act*, will avoid“ the

" the Claim of Exemption; why then it is
 " in our Power to defeat every Exemption
 " which the *Scots* are entitled to by the Union;
 " for it is but repealing the Act that im-
 " posed the Duty from which they claim an
 " Exemption, and then in a Year or two af-
 " terwards imposing the same Duty by another
 " Act. From hence there will at once be an
 " end of all Pretence to Exemptions in fa-
 " vour to *Scotland*, from the Duties which
 " they are not able, and which they ought
 " not to bear."

The Act of the 9th and 10th Years of King *William* the Third, imposed this *Two Shillings and Four Pence* FOR EVER: The *Scots*, in stipulating this Exemption from the Duty, must mean to exempt themselves FOR EVER. And when we agreed by the Act of Union, that they should remain exempt for ever from this Duty; shall we, in the Year 1730, come and ease our selves of it for a Year; that by this Pretence of having repealed the Act of King *William*, we may, in the Year 1732, load the *Scots* with *Two Shillings and Four Pence per Bushel*, from which otherwise they had a *Right of Exemption*? Shall we ease our selves One Year, of what we have so long paid; to load them for Three Years, with what they never paid, nor ought to pay?

The *Treaty of Union* recites the *Statute* of the 9th and 10th of King *William* the Third, in a descriptive Manner; not as if the Being of the Act so referred to was a Condition or Limitation of *Scotland's* Exemption. And to quibble
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the Scots out of their *Fundamental Rights* by this *learned Chicanery*, is a Manner of treating a great People, which I cannot but think altogether new and strange, to speak of it in the softest Terms.

SCOTLAND is a Kingdom so much in our Power, that it becomes us in Honour, it concerns the Faith, the Justice and Glory of this Kingdom to consider them always with the greatest Equity. They have put themselves into our Hands, it was done at our own Intreaty, and for our great Benefit, as it hath apparently proved, and as even the adverse Party have confessed: Whatever Tenderness is due then from the *strong* to the *weak*; whatever generous Regard and Humanity can be due to those who have subjected themselves to our Power, 'tis due in the highest degree to the *People of Scotland*.

Besides, Sir, should we tax the *People of Scotland* more than their *just Quota* and Proportion more than their Country can afford to pay, how can we think that it would ever be paid? The MALT TAX was a flagrant Proof how vain and fruitless all such Attempts must be. The *Scots* were by the *Treaty of Union* declared exempt from that Tax during the *War*; and this was granted them, because the *British Nation* imagined that the *Malt Tax* would end with the War. When the War ended, the *Malt Tax* was still necessary, and still raised in *England*. And many People clamoured, "What, will not "Scotland pay its Quota to the common Charge, even in *Times of Peace*?" The Cla-

Clamour prevailed; the *Malt Tax* was extended to *Scotland*. And what then? Why, no Minister could ever raise it. Under several successive Administrations of all Complexions, it was yearly imposed by Parliament, but never could be levied on the People. At length when it came to be enforced, it put that part of *Great Britain* into a general and violent Convulsion: The People rose in Arms, and were almost ripe for Rebellion. In the Conclusion, no *Malt Tax* could be drawn from *Scotland*; we were forced to compound with their Nation for *Twenty Thousand Pounds per Annum*. And this may shew how difficult and hazardous it is to burthen the People of *North Britain* with more than they are able to bear.

Those who contend for this *unequal Imposition on Scotland*, express the highest Satisfaction in the Union; they rejoice in it, and they hope that it will always continue: But ill do such Professors agree with Attempts of this nature; which did they succeed, might *endanger the Union*, and affect the Alliance; which is of such vast Importance, of such essential Concern to the Peace and Being of these Nations.

It was therefore with great Satisfaction, that I observed the *Equity* and *Candor* of a LEARNED and HONOURABLE PERSON, whose Affection for the present Establishment is not to be questioned, and who is not suspected of any undue Partiality to the Persons at present in Power; that though he was not willing to comply with the *main Question* for renewing the *Salt Duty*, yet that he declared against any Attempt

Attempt to extend it to *Scotland*, as a Breach of Faith, a Violation of the Union. And as the *Honourable Person in the Administration* declared, it was much more generous and candid in any one to conclude against the *main Proposition* on a full Examination of its Merits, than to embarrass the Enquiry with a *secondary Question*, so unjust in its nature, purposely designed to divert the Attention of the Publick from that which chiefly ought to be considered, and to distress those Gentlemen who were most nearly concerned, *that they might not be at Liberty to act according to their Sentiments.*

Another Clamour raised against this Relief to the *poor Freeholders*, was, that it would be inconsistent with the Honour of a *British Parliament*, to revive a Tax which they had thought proper to take off about *Two Years* ago. The Amount of which Argument will be, that though the Parliament find by Experience, that taking off *any particular Tax* is of no Ease or Benefit to the People; yet that it is inconsistent with their Honour to lay it on again, when they find that taking it off hath not answer'd, and cannot answer the Ends which they proposed when they thought fit to remove it.

Had the *Land Tax* stood in Competition with the *Salt Tax* two Years ago, doubtless the *House of Commons* would have preferred the former. Can any one think that they who thought the *Salt Tax* fit to be taken off, would not have thought the Land much more fit to be relieved? It becomes a Parliament, as much as it does a

Private Man, to take Counsel from Experience ; and they have seen that the Remission of the *Salt Duty* had no good Effect, however well intended. It gave no Ease, it obtained no Thanks ; the Remission was neither felt in lowering the Price of Goods at Market, nor in raising the Value of Lands. Is it then inconsistent with the Honour of Parliament, to give Relief in the highest Instance possible ? They do not revive the *Salt Tax* as it stood before it was repealed, accompanied with a *Two Shilling Land Tax* ; but they revive it to abate *One Shilling* in the Pound on the *Lands of England* : And this will never be thought an Inconsistency ; because they would have done it even *Two Years* ago, as well as at this Time, had they then possessed the same Opportunity.

As far as I can collect from my Observations on the Sentiments of those who act in constant Opposition to the Ministers, They think that the *LANDED INTEREST* should never be eased, and that the *distressed Freeholders* ought to bear all the Burthens of this Country. It hath even been asserted, that a *TEN SHILLING LAND TAX*, as it would raise *Five Millions Annually*, would, if it were laid in Lieu of all other Duties, be the *most equal Rate* of raising Money on the Subject. I will advise you, Sir, if ever the *Author of this Proposition* happens to be trusted with the Finances, which at present is not indeed much to be feared, that you immediately sell your Lands, if it be possible, at any Rate, rather than keep them ; for you will by this Means Starve in the Possession of a large Estate. If half your Land happens to be Mortgaged,

gized, or subject to Jointures and Annuities; if the other half goes in a *Land Tax*; and if your Farms be lett upon *Long Leases*, as it very often happens, so that you cannot raise your Rents; for God's Sake, *Sir*, what will you have left to live on? What must buy you and your Children Bread? All the *Country Gentlemen* of small Estates, and I fear, *not a few* with large ones, must go to Court, as they do in other Countries, and implore the *Mercy of the King* to take their Estates into his own Hands. None but *Money'd Men* can thrive under such Measures; for *their Properties* pay no Taxes; yet even *They* must Starve: For, *Sir*, when once this **T E N S H I L L I N G Land Tax** shall make the *Gentlemen* and the *Farmers* run away from *their Lands* and *their Houses*, as if they were visited with a *Plague*, who must be left to raise the *Corn* for our *Bread*, to feed the *Cattle* for our *Food*, or shear their *Wool* for our *Cloaths*?

I have heard it objected to this Abatement of the *Land Tax*, That we should never abate a Tax which Gentlemen *desire to bear*. But who told the Objectors, that the *Gentlemen* and *Freeholders* of this Country ever desired to bear the *Land Tax*? Can any Argument of this kind be drawn from the Disposition of those who oppose it in Parliament? Suppose that there should be *One Hundred and Fifty Members* of the *House of Commons* willing to bear *One Shilling* in the Pound on their *Lands*, rather than have a Salt Tax; what can we infer from hence, but that Men of large Estates, from *Two and Three to Ten Thousand Pounds per Annum*, can easily

easily afford to gratify any *Opinion or Humour?*
 But will this prove, that Gentlemen of Estates
 under *One Thousand Pounds per Annum*, do not
 greatly want and desire an Abatement of the
Land Tax? Men of great Properties do not feel
 the Weight and Grievance of Taxes; nor did
 I ever hear the Proposition of a *TEN SHILLING*
Rate on the Lands, but from a PERSON who va-
lued himself for having Nine Thousands per
Annum.

Another admirable Argument against easing
 You the Freeholders of this Kingdom, is, that
the lighter your Taxes are, the greater Danger you
are in: That easy, imperceptible Taxes are the
worst of all Taxes, because the People are not suf-
ficiently alarmed at them, and uneasy under them.
 A very hopeful Scheme, in truth; that the *poor*
People of this Country must be taxed in the
most grievous manner, and loaded with Oppres-
sions, that they may be always murmuring at
the common Charge, and more unable to bear
it. One would think, that our *modern Patriots*,
like our ancient Princes, instead of thinking
themselves made for the People, imagine that the
People are made purely for them; and that there
 is no publick Virtue in the Kingdom, whilst
 there is any publick Happiness or Satisfaction
 remaining. But I hope that we shall always
 chuse for our Managers, those who would make
 us a *happy*, and not a *discontented People:* Those,
 whose Interest it is to *ease* our Burthens, and not
 to lay *intolerable Loads* upon us. It is a dread-
 ful Case indeed, when some Men think the Con-
 stitution would be in Danger from *easy, imper-*
ceptible Taxes; and are against *all Relief* to the
 H 2 People,

People, because it produces *Good-will* to the Administration.

A mighty Objection to the Salt Tax, is the *Number of Officers* added to the Revenue, whose Influence may add to the Power of the Crown. Why, *Sir*, it is a special Mercy, and I hope Providence will long continue it to us, that the Crown hath any Power; whilst those who are for divesting it of all Strength, would tax our Lands at **TEN SHILLINGS in the Pound**, and make us pay the *most grievous Taxes*, because *we do not sufficiently feel those which we are already charged with*. I have, *Sir*, seen a *Four Shilling Land Tax* and a *Salt Office* both subsisting together; the *Liberties of the People* were in no Danger from them, and will not, I trust, be affected by *Six Hundred Officers* at any time. No Person *in the Administration* ever thought of a **TEN SHILLING Land Tax**; and if he should, I believe he must raise *Sixty Thousand Men in Arms* to collect it. At present I hope the Number of Officers will be judged no more than are necessary for the Management, nor any ways grievous to the People, especially since they are an Ease to the Taxes of those Countries, where they pay all the Proportions of Charge to the Community; and by being employed in the Revenue, are many of them, especially the *most numerous and lowest Sort* of them, preserved from falling to the *Care of their Parishes*.

To scatter Terrors on this Occasion, much Declamation hath been made use of against a *general Excise*; as if the necessary Funds to be provided in Ease of the Land Tax, must introduce

duce a general Excise. This the *Craftsman* hath raved at in Print, and his Patrons have not blushed to do it in Places, where such Fallacies were not altogether so becomingly introduced. Every one knows, that those Taxes which publick Necessity hath laid upon the *Importation of Commodities*, have been the most grievous Burthen of the *British Commerce*. All Home Consumption ought to be taxed; but the Produce of our Colonies brought hither hath a vast Disadvantage in paying Duty upon being landed, and receiving Drawbacks on being exported. All Goods imported are more or less subject to this Grievance: And all Duties paid the Government on Importation, cost the Government *Ten per Cent.* for prompt Payment. In many Cases, if the Commodity be enter'd for *Re-exportation*, within a *certain Time*, the Factor claims a *Drawback of the entire Duty*; and thus the Premium which was allowed him on prompt Payment, is absolutely and entirely lost to the Publick: By which the Nation, as the Customs now stand, actually *LOSES Ten per Cent.* on divers Branches of our Commerce. Besides, the Charges of Commission, &c. to the *Planters* and *Merchants* of our Colonies, which they must allow their Factors here for the Transaction of their Business at the *Custom-House*, are a great Load upon their Trade.

Other Inconveniences arise from the Duties being paid on Importation, and Drawbacks allowed on exporting them again. Numberless Frauds are committed. The clandestine Running of Goods is greatly encouraged by this Method; which if changed, the People might be considerably eased, as well at Home as in our
Colo-

Colonies Abroad. Who then will be the Sufferer, or who will have Cause to complain against reasonable Methods for improving the Revenue, and easing the People, by turning the most burthensome of the Customs on Importation, into Excises upon Home Consumption? Our Liberties can be in no Danger from such Excises: They may be as safe in this Kingdom, as in the *Republick of Holland*, under the same Regulations: And none will be affected by this Alteration, but those *little, mercenary FACTORS*, who from the *Lust of Lucre* would have these Customs continued, against the Interest of Trade, against the Ease of the People, merely that they may have the *private Advantage of Premiums on Prompt Payment*, and Commissions for transacting Busines at the *Custom-House*. But this I am persuaded will have so little Weight with the *People of England*, against their general Advantage, that I rather believe they will *despise the Clamours*, and *reject the Persons* of those who oppose a common Good from any such *sordid Motives*; especially where there is not the least Thought of any general *Excise*, nor any Tendency to it, nor any *Increase of Officers* proposed, that may endanger the Liberties of the People.

But then it is loudly objected, that these Improvements of the Revenue would increase the *Civil List Funds* to an enormous degree. It hath been *invidiously* said, that the KING hath already more than *Eight Hundred Thousand Pounds per Annum*; that he hath had the Assistance of Parliament for the Sum of *One Hundred and Fifteen Thousand Pounds* on account of Deficiencies. To this the Honourable Person

Person in the Administration reply'd, and, I think, without the Possibility of any Return, "If the Land Tax were to be eased in future Years, by Improvements of the Customs, how was it possible that the Civil List could have any Benefit from hence, since the Surpluses above the present Produce must be applied in Ease of the Land; and He affirmed, that if the State of the Civil List Revenue should be examined, it would be far from appearing in any formidable Light; insomuch that if that very Sum of One Hundred and Fifteen Thousand Pounds, which was so invidiously taken Notice of, should be added to the Produce of the Civil List Revenue for the last Four Years, it would not make the King's Revenue amount in those Years to Eight Hundred Thousand Pounds per Annum. So far then was this Revenue from being grievously exorbitant, that the King did not receive that Sum which the Parliament it self had engaged to compleat in his Favour.

I have now, Sir, laid the whole State of this tedious Controversy before you. It now appears to you, what Ease this Abatement of the Land Tax will prove to Yourself, and to all the Freeholders in the Kingdom; you see how determined the Administration have been to procure it for you; how much Opposition they have chosen to encounter, that they might obtain this Indulgence to the Landed Interest; as also how different a Spirit breathes in them, and in their Adversaries. The MINISTERS, Sir, are sollicitous that you should be charged with

no more than ONE SHILLING in the Pound; their *Adversaries* have proposed to load you with a TEN SHILLING Land Tax. The MINISTERS are for raising the necessary Taxes in the most equal, easy, and imperceptible Manner; their *Adversaries* are for raising Taxes upon you in the worst and most oppressive Manner, that they may most alarm you, and make you most uneasy. The MINISTERS are for extending the Blessings of Peace to your Lands, in abating the Taxes; which you were obliged to pay whilst our Tranquillity was uncertain and precarious: Their *Adversaries* are for loading you with all those Charges in Times of established Peace, which only could be necessary under the Apprehensions of War. The MINISTERS had rather distribute the Charge of supporting the Publick, and diffuse the Expence on many Millions of People, that, you the *Land Owners* may bear no more than your just Proportion: Their *Adversaries* had rather confine the whole Charge to Three or Four Hundred Thousand Men, that you may be oppressed, not only with *your own* Burthens, but with those of many Millions of your Fellow-Subjects. This is the Disposition of each Side towards you; and what Return either of them deserve from you, though not so fit for me to prescribe, will be most easy for you to determine. I am, &c.

F I N I S.

ERRATUM. In some Copies, P. 29. the last Line but one, it was by Mistake printed almost Three times as much, when it should be Six times as much.

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